What is Claimed is:

1. A method of manufacturing a master disc for a magnetic disc, comprising the steps of: providing a substrate;

forming an SiO, film on the surface of the substrate;

etching the SiO₂ film to form a magnetic pattern on the surface of the substrate;

etching the substrate using the SiO₂ film as a mask to form grooves corresponding to the magnetic pattern;

forming a magnetic film on the surface of the substrate to fill the grooves and cover the SiO₂ film; and

polishing the soft magnetic film to expose the surface of the SiO₂ film, wherein the SiO₂ film acts as a polishing stopper.

- 2. A method according to claim 1, wherein the substrate is a silicon substrate.
- 3. A method according to claim 2, further including the steps of forming a photoresist film on the SiO_2 film, patterning the photoresist film, and developing the photoresist film to form a photoresist mask for etching the SiO_2 film.
- 4. A method according to claim 3, wherein the SiO₂ film is etched under a mixed gas atmosphere containing CHF₃ and oxygen using the photoresist as a mask.
- 5. A method according to claim 4, wherein the substrate is etched under an SF_6 gas atmosphere to form the grooves having a depth of about $0.5\mu m$.
- 6. A method according to claim 5, wherein the magnetic film of about $1\mu m$ is deposited on the substrate by sputtering to fill the grooves and cover the SiO_2 film.
- 7. A method according to claim 6, wherein the SiO_2 film having a thickness ranging 0.1 to 0.2 μ m is formed on the surface of the substrate by thermal oxidation.

- 8. A method according to claim 1, wherein each of the grooves has a width not greater than about 0.5µm.
- 9. A master disc formed according to the method of claim 1.
- 10. A master disc for a magnetic disc, comprising:
 a substrate having grooves corresponding to a magnetic pattern;
 an SiO₂ film on the surface of the substrate, the SiO₂ film having channels corresponding to the magnetic pattern and aligned with the grooves of the substrate; and
 a magnetic material filling the grooves and the channels.
- 11. A master disc according to claim 10, wherein the substrate is a silicon substrate.
- 12. A master disc according to claim 10, wherein each of the grooves is about 0.5μm deep.
- 13. A master disc according to claim 10, wherein the SiO_2 film has a thickness ranging 0.1 to 0.2 μ m.
- 14. A master disc according to claim 10, wherein each of the grooves has a width not greater than about $0.5\mu m$.